

§ 286.6

(e) Annually, each U.S. based remitter, which retains an independent accountant and which remits \$10,000 or more in fees in any one calendar quarter, shall submit to the Associate Commissioner, Finance a report from the independent accountant in accordance with the *Statement on Standards for Attestation Engagements* on the application of Passenger User Fee Collection and Remittance Procedures established by the American Institute of Certified Public Accountants and the Service, to the Associate Commissioner, Finance. Each foreign-based remitter, which retains an independent accountant and which remits \$10,000 or more in fees in any one calendar quarter, shall submit a similar report to the Associate Commissioner, Finance from the independent accountant in accordance with generally accepted accounting principles of their respective countries. These reports from the independent accountants are to be submitted for receipt by the Associate Commissioner, Finance no later than ninety (90) days after the close of the fiscal year of each remitter. Each remitter, which does not retain an independent accountant or which does not remit \$10,000 or more in any one calendar quarter, shall certify under oath on each statement submitted pursuant to paragraph (c) of this section that they have complied with the applicable statutes and regulations.

(f) The Commissioner reserves the right to conduct an independent audit of any collector or remitter not providing the report or certification required pursuant to paragraph (e) of this section or based upon other information indicating non-compliance in order to assure the accuracy of the remittances of fees collected and remitted and compliance with the applicable statutes and regulations.

(g) In order to enforce compliance with the provisions of this part, the Commissioner may issue a subpoena requiring the production of records, evidence, and witnesses pursuant to the procedures set forth in §287.4 of this chapter. The authority to issue a subpoena pursuant to this section is limited to the Commissioner, Deputy Commissioner, Associate Commissioner for Management, Director for Program In-

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spection, all Regional Commissioners; and all District Directors.

[53 FR 5757, Feb. 26, 1988, as amended at 55 FR 729, Jan. 9, 1990; 59 FR 49348, 49349, Sept. 28, 1994]

§286.6 Maintenance of records.

Each collector and remitter shall maintain records necessary for the Service to verify the accuracy of fees collected and remitted and to otherwise determine compliance with the applicable statutes and regulations. Such records shall be maintained for a period of two years from the date of fee collection. Each remitter shall advise the Associate Commissioner, Finance of the name, address, and telephone number of a responsible officer who shall have the authority to verify and produce any records required to be maintained under this part. The Associate Commissioner, Finance shall be promptly notified of any changes of the responsible officer.

[53 FR 5757, Feb. 26, 1988, as amended at 59 FR 49349, Sept. 28, 1994]

§286.7 Penalties.

Failure of any air or sea carrier to comply with the provisions of section 286 of the Act and this part shall subject it to one or more of the following:

(a) Termination of existing agreements under the provisions of section 238 of the Act; and

(b) Suspension of enroute inspections or preinspections.

§286.8 Establishment of pilot programs for the charging of a land border fee for inspection services.

Under the provisions of section 286(q) of the Act, the Service may establish pilot programs at one or more land border ports-of-entry to charge fees for immigration inspection services to be collected by the Commissioner. Individual ports-of-entry selected by the Commissioner to participate in such pilot programs may charge a fee to enhance inspection services and to recover the cost of:

(a) Hiring additional immigration inspectors, including all associated personnel costs such as salary, benefits, and overtime;

(b) Expansion, operation, and maintenance of information systems for non-immigrant control;

(c) Construction costs, including those associated with adding new primary traffic lanes (with the concurrence of the General Services Administration);

(d) Procuring detection devices and conducting training to identify fraudulent documents used by applicants for entry to the United States;

(e) Other administrative costs associated with the PORTPASS Program; and

(f) Costs associated with the administration of the Land Border Inspection Fee account.

[60 FR 50390, Sept. 29, 1995, as amended at 61 FR 53833, Oct. 16, 1996]

§ 286.9 Fee for processing applications and issuing documentation at land border Ports-of-Entry.

(a) *General.* A fee may be charged and collected by the Commissioner for the processing and issuance of specified Service documents at land border Ports-of-Entry. These fees, as specified in § 103.7(b)(1) of this chapter, shall be dedicated to funding the cost of providing application-processing services at land border ports.

(b) *Forms for which a fee may be charged.* (1) A nonimmigrant alien who is required to be issued, or requests to be issued, Form I-94, Arrival/Departure Record, for admission at a land border Port-of-Entry must remit the required fee for issuance of Form I-94 upon determination of admissibility.

(2) A nonimmigrant alien applying for admission at a land border Port-of-Entry as a Visa Waiver Pilot Program applicant pursuant to § 217.2(c) or § 217.3(c) of this chapter must remit the required fee for issuance of Form I-94W upon determination of admissibility.

(3) A Mexican national in possession of a valid nonresident alien border crossing card or nonimmigrant B-1/B-2 visa who is required to be issued Form I-444, Mexican Border Visitors Permit, pursuant to § 235.1(g) of this chapter, must remit the required fee for issuance of Form I-444 upon determination of admissibility.

(4) A citizen or lawful permanent resident alien of the United States, Ca-

nadian national, or lawful permanent resident of Canada having a common nationality with Canadians, who requests Form I-68, Canadian Border Boat Landing Permit, pursuant to § 235.1(e) of this chapter, for entry to the United States from Canada as an eligible pleasure boater on a designated body of water, must remit the required fee at time of application for Form I-68.

(5) A Canadian national or a lawful permanent resident of Canada having a common nationality with nationals of Canada, who submits Form I-175, Application for Nonresident Alien Canadian Border Crossing Card, must remit the required fee at time of application for Form I-185.

(6) A Mexican national who submits Form I-190, Application for Nonresident Alien Mexican Border Crossing Card, for replacement of a lost, stolen, or mutilated Form I-586, Nonresident Alien Border Crossing Card, must remit the required fee at time of application for a replacement Form I-586.

[60 FR 40069, Aug. 7, 1995]

**PART 287—FIELD OFFICERS;
POWERS AND DUTIES**

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AUTHORITY: 8 U.S.C. 1103, 1182, 1225, 1226, 1251, 1252, 1357; 8 CFR part 2.

§ 287.1 Definitions.

(a)(1) *External boundary.* The term *external boundary*, as used in section 287(a)(3) of the Act, means the land boundaries and the territorial sea of the United States extending 12 nautical miles from the baselines of the United States determined in accordance with international law.